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**STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES**

P.O. BOX 119
HONOLULU, HAWAII 96810-0119

Russ K. Saito
Comptroller

Katherine H. Thomason
Deputy Comptroller

AUD 04.0186

April 1, 2004

TO: H. Mark Fukuhara, Administrator
Hawaii Employer-Union Health Benefits Trust Fund

FROM: Russ K. Saito
State Comptroller *Russ K Saito*

SUBJECT: Request for Approval to Contract for Audit Services

This is in response to your memorandum of March 18, 2004, requesting my approval to contract for audit services to conduct financial audits of the Hawaii Employer-Union Health Benefits Trust Fund for the fiscal years ending June 30, 2004, 2005, and 2006. Your memorandum also requested assistance to contract the services of a certified public accountant (CPA) to conduct the annual financial audits.

The approval required under Comptroller's Circular No. 1994-2 is hereby granted to the Hawaii Employer-Union Health Benefits Trust Fund to engage a CPA to perform the aforementioned services.

Assistance under Comptroller's Memorandum No. 1995-21 for the procurement of audit services will begin immediately by the Audit Division in accordance with the selection process established under Section 103D-304, Hawaii Revised Statutes (Hawaii Public Procurement Code).

If you have any questions on the above, please call me at 586-0400, or Wayne L. Chu, Audit Division at 586-0360.